

August FMS-2108 Certification Requirements

Field CFOs are required to certify preliminary 2108 reports. These certifications are a key internal control in support of the Department's financial statement reporting process. Headquarter's certification of the Department's year-end 2108 report is dependent on the field CFO certifications of interim reports, and KPMG relies on the analysis performed by field CFOs to ensure that the Department's budgetary obligations and resources are properly reported.

Due to problems experienced with the timing of recorded obligations as of June 30, 2005, the initial schedule for field CFO certification of June 2108 reports has been changed. Field CFOs are now requested to certify their August 2108 reports, and the due date for these certifications is September 23, 2005. The certification should read, "I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501 (a) have been obligated and are so reported."

Accurate reporting of unexpended budgetary resources will require all field offices to fully accrue costs through the end of the month. The same accrual processes used for June 30 will be used for accruing costs as of August 31, 2005. Each field office will receive an Excel file identifying those CIDs meeting the uncosted balance accrual threshold of \$200,000. This Excel file will be issued on September 7, 2005, and the accrual estimates must be submitted to Headquarters by September 12, 2005. The accruals will be posted by EFASC on September 12, and field office August 2108 reports will be available on September 13, 2005.

As a reminder, the following four DOE appropriations will be canceled at the end of FY 2005:

8900224	(Funds 00596, 00597, 00598)
899/00224	(Fund 00595)
899/00243	(Fund 01099)
8905227	(Funds 02847, 02848, 02849)

Therefore, at year-end, there should be no receivables, unfilled customer orders, undelivered orders, or accounts payables for these appropriations on your FMS-2108. You need to take action to clear any such balances by year-end. Please start reviewing these balances now.

Please contact Barbara Harbell at (301) 903-3774 or Barbara.Harbell@hq.doe.gov if you have any questions regarding the 2108 certification requirements.

THE FOLLOWING STARS FMS-2108 REPORTS CAN BE RUN BY ALLOTTEE:

DOE 2108 BY ALLOTTEE	FMS-2108 by allottee with information at the Treasury Appropriation Fund Symbol (TAFS) level. <u>This is the report that should be certified.</u>
DOE 2108 BY ALLOTTEE & SGL	FMS-2108 by allottee with TAFS information given provided by SGL.
DOE 2108 BY ALLOTTEE & FUND	FMS-2108 by allottee with TAFS information provided at the fund level.
DOE 2108 BY ALLOTTEE, FUND, SGL	FMS-2108 2108 by allottee with TAFS Information provided by fund and SGL.

TO RUN THE FACTS II FMS-2108 IN STARS:

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Reports click on Request Financial.
3. Under the Individual Report Tab, enter one of the following in the Report field:
 - a. DOE 2108 BY ALLOTTEE
 - b. DOE 2108 BY ALLOTTEE & SGL
 - c. DOE 2108 BY ALLOTTEE & FUND
 - d. DOE 2108 BY ALLOTTEE, FUND SGL
4. Fill in the Period field (JUN-05, JUL-05, etc.).
5. Tab over to place the cursor in the Segment Override field.
6. Double click on the List of Values (LOV) icon (...) to bring up the Accounting Flexfield (AFF) screen.
7. Click the Clear button. You will need to enter the allottee. Click OK.
8. Place a check mark beside your report, click the Submit button, and record your Request ID.
9. To locate and run your report, click on View from the Menu bar and select Requests.
10. Ensure that the All My Request button is selected and click Find.
11. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
12. Click on the View Output button after the report Phase indicates “Completed” and the Status is “Normal” to view the report on the screen.
13. To print a copy of the report, close the view screen and click on Tools from the Menu bar and select reprint. Fill in the # of copies you want, select the printer and click OK.

EXPLANATION OF DOE's FMS-2108 YEAREND CLOSING STATEMENT

(The FMS-2108 uses September 30 ending balances. The purpose of the report is to tie cash balances to the ending unobligated balance at the appropriation level.)

Column #	Column Title	Description
	Appropriations	Treasury Appropriation Fund Symbols (TAFS) provided by Treasury; FMS-2108 reporting only required on expenditure accounts (not deposit & clearing accounts)
5	Postclosing Unexpended	Unexpended fund balance as of September 30 provided by Treasury; Appropriation total must agree with Treasury reports (FMS Forms 6653 & 6654)
6	Other Authorizations	Must match Treasury provided numbers Used for funds with "subnumbers" referred to as RT7 for "record type 7s" as follows: .911 - Unrealized Discount of Notes & Bills .921 - Imprest Funds .931 - Unamortized Unrealized Disc. of Zero Coupon Bonds .941 - Unfunded Contract Authority .951 - Authorization to Borrow from Treasury .971 - Investments in Public Debt Securities (at face value)
7	Reimbursements Earned & Refunds	Current accounts receivable from sale of goods/services to Federal Agencies; Does not include long-term loan receivables; Does not include receivables from the public
8	Unfilled Customer Orders	Goods/Services orders received by agency, not delivered or performed as of 9/30; Includes only unfilled orders without an advance
9	Undelivered Orders & Contracts	Goods/services ordered by agency, not received as of 9/30
10	Accounts Payable & Other Liabilities	Amounts owed by agency based on evidence of receipt from vendors; Accrued salaries & benefits; Refunds payable; Does not include advances received with orders or unfunded liabilities
11	Unobligated Balances Available	Columns 5 + 6 + 7 + 8 - 9 - 10 must = 11 by TAFS Should be zero for indefinite contract or indefinite borrowing authority appropriations

ADDITIONAL NOTES:

Columns 5 through 8 represent fund resources

Columns 9 through 11 give the status of fund resources

Fund resources must = status of resources (Cols 5 + 6 + 7 + 8 = Cols 9 + 10 + 11)

FMS 2108 - BY STANDARD GENERAL LEDGER (SGL) CODES AS PROVIDED BY TREASURY FOR FY 2005										
TAFS	POSTCLOSING UNEXPENDED	OTHER AUTHORIZATIONS	REIMBURSEMENTS EARNED & REFUNDS	UNFILLED CUSTOMER ORDER	UNDELIVERED ORDER & CONTRACT	ACCTS PAYABLE & OTHER LIAB	UNOBLIG BAL AVAIL FOR OBL			
	1010	1120	4081	4221	4801	RS	4124	RS	4157	RS
		1130	4082	4230	4831	RS	4127	RS	4158	RS
			4083		4871	RS	4172	RS	4382	RS
		1340	4123		4881	RS	4320	RS	4383	RS
		1610	4126				4901	RS	4394	RS
		1611	4137				4931	RS	4397	RS
		1612	4166				4971	RS	4398	RS
		1613	4168				4981	RS	4399	RS
		1620	4171						4420	RS
		1621	4199						4430	RS
		1630	4225						4450	RS
		1631	4232						4510	RS
		1638	4233						4610	RS
			4234						4620	RS
			4251						4630	RS
			4281						4650	RS
			4283						4700	RS
			4285						4720	RS
			4286							
			4287							
CROSS-FOOT COLUMN SIGNS	+	+	+	+	-	-	-	-	-	-

NOTE: Unique SGL selection criteria for appropriations with borrowing or contract authority are not included.